

Exhibit B

EXHIBIT BPARTY WITNESS COVER SHEET

Name of Party			Official Committee of Retired Employees
Does the Party intend to offer a witness?			Yes
Total Number of Witnesses			One
Witness Name Simon Johnson	Expert or Fact Witness Expert Witness	Is interpreter required?* No	Scope of Testimony
			<p>The testimony located in Dr. Johnson's declaration and expert report [Dkt. 18822]. Dr. Johnson's principal opinions are:</p> <ul style="list-style-type: none"> • Any cut to the pensions of the government employees would have a negative impact on the Puerto Rican economy. • The proposed cuts of up to 8.5% above the threshold of \$1,500 per month are less damaging than the cuts originally put forward by the FOMB. • Any cuts that are deeper than the proposed cuts could significantly worsen the risks facing the economy over the medium term. • Cutting pensions further could destabilize economic prospects and jeopardize Puerto Rico's future access to credit markets. • The Plan of Adjustment's proposed treatment of pensioners relative to bondholders is justified based on current and likely future economic circumstances.
I, Catherine Steege, certify that I have attached each evidentiary document referenced by the above-identified party as a separate exhibit to this cover letter.			